

SENATE BILL 3306

By Kelsey

AN ACT to amend Tennessee Code Annotated, Title 67,
relative to an assessment appeals commission.

WHEREAS, the General Assembly desires that all property taxpayers shall be entitled to fair hearings on all protests and appeals; and

WHEREAS, the General Assembly has created the county boards of equalization in order to provide hearings for property taxpayer protests and appeals at the local level; and

WHEREAS, in order to prevent the appearance of conflict of interest and to ensure fair hearings to taxpayers, the General Assembly has required that members of these boards shall not include employees and officials of state and local governments; and

WHEREAS, the General Assembly has further created the Tennessee Assessment Appeals Commission to provide a fair and impartial appeals system to the property taxpayers at the State level; and

WHEREAS, in order to prevent the appearance of conflict of interest and ensure fair hearings to taxpayers, the General Assembly desires that no employees or officials of state or local governments shall be members of the Tennessee Assessment Appeals Commission; now, therefore:

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-1502(b)(3), is amended by deleting the subdivision in its entirety and by substituting instead the following:

(3) Magistrates or state, municipal or county legislative or executive officials or employees shall all be ineligible for positions on the assessment appeals commission, but this prohibition does not apply to persons who receive only compensation in lieu of

expenses or a per diem payment for services. No member shall represent any taxpayer in an assessment appeal.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.